| | <u> </u> | | | |
|---|---|---------------|------------|--------------|
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| | | | | |
| Fee Description | Authority | Fee Amount | Unit Desc. | Comments |
| Treasury | | | | |
| Department | | | | |
| Returned Check Fee | Gov Code 6157 | \$35.00 | per Check | Footnote #1. |
| Tax Department | 0107 | | | |
| Bulk Transfer Fee | R & T 2922 | \$24.00 | | Footnote #1. |
| Duik Hallslei Fee | (e) & UC 6101 | Ψ24.00 | | roothote #1. |
| DMV Delinquent Vessel Fee | VC 9880(b); R & T 2922 (e) | \$6.00 | | Footnote #1. |
| Mobile Home Tax Clearance Duplicate/Re-issue | R & T 5832 (b) | \$21.00 | | Footnote #1. |
| Public Auction Excess Proceeds Parties of Interest Noticing Fee | R & T 4676 | \$42.00 | | Footnote #1. |
| Redemption | R & T 4217 | \$53.00 | | Footnote #1. |
| Installment Plan | R & T 4217 | 040.00 | | Eto-tHA |
| Redemption Installment Plan Reinstatement Fee | & 4222 | \$48.00 | | Footnote #1. |
| Redemption Publication Fee | R & T 3702 4112 (b) & 4673 | \$12.00 | per assmt | Footnote #1. |
| Redemption Serving Fee | R & T 3704.7, 4112, & 4672.3; & GC 54985 (a) | \$182.00 | | Footnote #1. |
| Redemption Title Search/Noticing Fee | R & T 3701, 3799, 3800, 4112. (a) (1), 4672.2 & Gov Code 54985 (a) | \$145.00 | per assmt | Footnote #1. |
| Search Fee (Public inquiry) | Gov Code 6253 (b), 6253.9 | \$62.00 | per hour | Footnote #1. |
| Segregation Fee | R & T 2821 | \$38.00 | | Footnote #1. |

| Fee Description | Authority | Fee Amount | Unit Desc. | Comments |
|-----------------------|----------------------|----------------|--------------|---------------|
| Subdivision/Parcel | Gov Code | \$66.00 | | Footnote #1. |
| Tract Map Fee | 66420 & | | | |
| | 66451.2 | | | |
| Tax Collector | R&T | \$52.00 | per returned | Footnote #1. |
| Returned Payment | | | payment | |
| Fee | 2511.1, | | | |
| | 2503.1, & | | | |
| T 01 | 2503.2(f)(g) | # 00.00 | | Earlands #4 |
| Tax System | Gov. Code | \$38.00 | | Footnote #1. |
| Electronic Media | 6253 (b) & | | | |
| Fee Unsecured | 6253.9 R & T 2922 | \$70.00 | | Footnote #1. |
| Delinquent | | \$70.00 | | Footnote #1. |
| Collections Fee | (e) | | | |
| | D 0 T 0000 | 010.00 | | Esstada III |
| Unsecured Merge | R & T 2922 | \$16.00 | | Footnote #1. |
| Fee Unsecured | (e) R & T 2922 | \$9.00 | | Footnote #1. |
| Release of Lien | (e) | φ9.00 | | Footnote #1. |
| Fee | (6) | | | |
| BUSINESS | | | | |
| LICENSES: | | | | |
| Initial Year Fee | BL Ord | \$41.00 | | Footnotes #1. |
| (General License) | 6.00.005 & | 4 | | |
| (| 6.12.010; | | | |
| | Bus. & Prof | | | |
| | Code 16100 | | | |
| | (a) | | | |
| Renewal Fee | BL Ord | \$33.00 | | Footnotes #1. |
| (General License) | 6.00.005 & | | | |
| | 6.12.010; | | | |
| | Bus. & Prof | | | |
| | Code 16100 | | | |
| Chaoifia Licence | (a) | | | |
| Specific License Fee: | | | | |
| Card Games or | BL Ord. | \$300.00 | per table | Footnote #2. |
| Tables for Hire Fee | | 4000.00 | p 0. 10.0.0 | |
| | Bus. & Prof. | | | |
| | Code 16100 | | | |
| | (a) | | | |
| Card Room | BL Ord. | \$190.00 | | Footnote #1. |
| Tournament Fee | 6.36.010 & | | | |
| | Bus. & Prof. | | | |
| | Code 16100 | | | |
| | (a) | | | |

| Fee Description | Authority | Fee Amount | Unit Desc. | Comments |
|--|--|------------|------------|--------------------|
| Solicitor's Identification Card Fee | BL Ord. 6.12.010, 6.24.010, 6.24.030, & 6.24.090; Bus. & Prof. Code 16100 (a) | \$18.00 | | Footnote #1. |
| Fireworks Initial Year Fee | BL Ord. 6.12.010 & 6.32.070 | \$270.00 | | Footnote #1. |
| Fireworks Renewal Fee | | \$57.00 | | Footnote #1. |
| Public Administrator Fees: | | | | |
| Public Administrator Investigation Fee | Probate Code 7601 (a), 7602 (a)(d), 7604, & 13114 (a) | \$97.00 | | Footnote #1. |
| Statutory Fees: | | | | |
| Charge for Copies | Gov. Code 6253 | \$0.10 | per copy | Footnote #3. |
| Charge for Certification | R & T 162 | \$1.10 | per copy | Footnote #3. |
| Distribution to the State from Excess Proceeds | R & T Code 4672 | \$1.50 | | Footnotes #3 & #4. |
| Redemption Fee | R & T Code 4102 | \$15.00 | | Footnotes #3. |
| Tax Sale Fee-Cost of Preparing and Conducting the Sale | R & T Code 4112 (a) (3) & 4672.1 | \$300.00 | | Footnotes #3. |
| Public Administrator "In Lieu of Bond" Fee | Probate Code 7621(d) | \$25.00 | | Footnotes #3 & #6. |

| Fee Description | Authority | Fee Amount | Unit Desc. | Comments |
|--|---|------------|------------|--------------------|
| Public Administrator Statutory Fee | Probate Code 7622, 7623(b), 7666, & 10800; SLO Co Local Rule 11.1004 & App. D; CA Rule of Court 7.701 | \$1,000.00 | | Footnotes #3 & #7. |
| Current Secured Delinquent Cost Fee | R & T Code 2621 & Gov. Code 54985 (a) | \$20.00 | | Footnotes #3 & #8. |
| SB 1186 State \$1 surcharge for CASP | | \$1.00 | | Footnotes #3 & #5. |

Department Name: Treasurer Tax Collector

Fund Center: 108

| Footnote # | Footnote Narrative |
|------------|---|
| | The Department reviewed the time studies, pertinent code sections, and reasonableness of the current fees. Direct costs have |
| 1 | been added where applicable. |
| 2 | The department conducted a survey of comparable counties to ascertain that the proposed fee was reasonable. |
| 3 | Statutory fees are subject to change in order to comply with state statutes. |
| 4 | This is a State-mandated fee paid to the State if sale proceeds exceed \$1.50; no revenue to the County. |
| 5 | Senate Bill 1186 became effective on January 1, 2013. In part, this law requires city and county business licensing agencies to collect an additional \$1.00 on each new business license application and business license renewal. These funds are used to increase access for disabled persons to businesses through inspections and other oversight by State and County agencies. The County retains \$0.035 of each \$1.00 collected to assist in the funding of inspections and oversight. For workbook purposes, the projected number of units was determined by taking the total estimated revenue and dividing by the fee. In practice, the full \$1.00 fee will be collected on an estimated 3,900 business licenses and renewals in FY 2014-15. |
| 6 | The fee is set by California Probate Code and is based on the value of the estate administered. The calculation is \$25 plus 1/4 of 1% of the amount over \$10,000, for each year an estate is open. Fees after the first year are prorated by month. |
| 7 | The fee is set by California Probate Code and is based on the value of the estate administered. The fee is 4% of the first \$100,000, 3% of the next \$100,000, 2% of the next \$800,000, etc. There is a \$1,000 minimum compensation for estates handled by the Public Administrator. (Most PA estates do not exceed \$25,000 and therefore fall in this category.) Because estate sizes and fees vary, the expected revenue is simply divided by \$1000 to determine the units of service, but the actual number of estates administered will be less. |
| 8 | Effective with FY 2012-13, the Current Secured Delinquent Cost Fee increased from \$10.00 to \$20.00, to recover actual costs of preparing the delinquent tax records and giving notice of delinquency, as allowed by code. All costs added in FY 2012-13 and forward will be at the rate of \$20. However, all costs existing prior to July 1, 2012 will be collected at \$10. Until all \$10 costs from prior years have been collected, this fee must be estimated with units at both fee amounts. For workbook purposes, the projected number of units was determined by taking the total estimated revenue and dividing by the \$20 fee. The actual number of units for FY 2014-15 is forecast to be 9,349 vs. 9,905 in the FY 2013-14 budget. |